

so. This applies particularly to businesses whose registered location is in temporarily occupied territories or active combat zones. Agricultural producers are also included in this provision;

- Implementation of a simplified taxation system, including the introduction of a single tax for the third group of individual entrepreneurs (FOP) at a rate of 2% of income. Some agricultural producers could also fall into this category. Additionally, all entrepreneurs were exempted from paying the unified social contribution (USC) for the duration of martial law;

- As of January 1, 2025, additional changes to tax legislation were introduced, including an increase in the military tax, the implementation of monthly reporting for personal income tax (PIT), a twofold increase in the minimum land tax, and a 14% increase in the minimum tax obligation for agricultural land, among other adjustments.

It is also worth noting that most agricultural producers today do not have favorable tax conditions, as their place of registration is not in the temporarily occupied territories (TOT) or in the combat zone. Despite the strategic importance of their activities to the Ukrainian economy, in most cases they pay taxes on a general basis, in particular, the simplified taxation system was abolished, in the context of which entrepreneurs had the opportunity to pay a single tax of 2%. New taxes have also been introduced and the size of existing ones has been increased. In the current conditions, the activities of agricultural producers are particularly difficult, and exports are not always effective, especially due to damage to port infrastructure and border blockades. Therefore, the current tax reform does not have a fully positive impact on the development of the agricultural sector.

Thus, in the current conditions, the implementation of tax reform does not create favorable conditions for the development of the agro-industrial complex. Currently, there are no effective taxes that would allow rationalizing the tax burden on agricultural producers, thereby enabling them to obtain greater profits. Also, there is currently no effective state support for the agricultural sector. Therefore, the tax reform requires further improvement.

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INTERNATIONAL COOPERATION AS A CATALYST FOR INNOVATION IN UKRAINIAN EDUCATION

Розглянуто сучасні тенденції розвитку освітньої галузі в Україні в контексті міжнародного співробітництва. Досліджено роль міжнародних програм та проєктів у впровадженні інновацій в українську освіту, зокрема, цифровізацію, проєктне навчання та інклюзивну освіту. Охарактеризовано вплив міжнародної співпраці на підвищення якості освіти, розвиток академічної мобільності та залучення інвестицій в освітню інфраструктуру.

Ключові слова: цифровізація, блокчейн, освіта, інклюзія, академічна мобільність.

Current trends in the development of the education sector in Ukraine in the context of international cooperation are considered. The role of international programs and projects in

introducing innovations in Ukrainian education, including digitalization, project-based learning, and inclusive education, is explored. The impact of international cooperation on improving the quality of education, developing academic mobility, and attracting investment in educational infrastructure is characterized.

Keywords: *digitalization, blockchain, education, inclusion, academic mobility.*

The modern world is characterized by rapid changes, especially in education, where international cooperation is becoming an important factor in the development of educational systems. Faced with challenges, Ukrainian education has the opportunity to use international experience to implement innovations that will improve the quality of education. It is important to analyze international cooperation in Ukrainian education as a catalyst for innovation. Adapting to global changes requires the integration of international practices and new technologies. This study will help identify opportunities to improve the educational process and develop effective development strategies.

International cooperation in education includes interaction between countries, educational institutions, and organizations to share knowledge and technology. The main goals of this cooperation are to improve the quality of education, develop innovative approaches and cultural exchange. In Ukraine, international cooperation has deep roots, having begun after gaining independence in 1991. Active integration into the international educational space has included agreements with European countries and the United States, exchange programs such as Erasmus Mundus, and participation in projects such as Horizon 2020. The COVID-19 pandemic has accelerated adaptation to distance learning. The forms of international cooperation are diverse: academic exchanges, joint programs, and international projects. Conferences and seminars also facilitate the exchange of experience.

Thus, international cooperation in education contributes to the development of the educational sector in Ukraine and the integration of educational institutions into the global educational space, opening up new opportunities for students and teachers and improving the quality of education in the context of globalization. Innovations in education can be interpreted as new ideas, methods, technologies and approaches that are implemented to improve the educational process, increase the efficiency of learning and development of students. This includes the use of modern information technologies, interactive teaching methods, new forms of organizing the educational process, and the adaptation of educational programs to meet the needs of society and the labor market. Changes in pedagogical practices, the development of new courses and programs, and the introduction of assessment systems that better reflect students' knowledge and skills are also important components of innovation in education [1].

Current trends in Ukrainian education show the growing role of digitalization, including online courses, e-textbooks, and distance learning platforms. Inclusive education is becoming increasingly relevant as attention is being paid to the needs of all students, including children with special educational needs. Project-based learning, which promotes critical thinking, creativity, and teamwork, is gaining popularity. The interdisciplinary approach allows for the integration of knowledge from different subjects, forming a holistic worldview of students, while globalization opens up new horizons for cooperation with international educational institutions.

Ukrainian education faces challenges such as insufficient funding, which limits innovation, and unequal access to quality education between urban and rural schools. Innovations play a key role in improving the quality of education by enhancing student motivation through modern technologies and interactive methods. Individualization of learning takes into account the needs of each student, and new assessment methods help to adjust the learning process in real time. Innovations also prepare students for the modern labor market by developing critical thinking, creativity, and teamwork. Modern programs develop key competencies that allow students to adapt to changes in society. Thus, innovation is an important factor in the development of Ukrainian education, opening up new opportunities for students and teachers and emphasizing the need for continuous improvement of the educational process [2].

International cooperation in education plays a key role in the implementation of innovations, ensuring the exchange of experience and knowledge between countries. This allows successful practices to be adapted to local conditions, in particular through participation in international conferences, seminars and trainings, which opens up access to new teaching methods, technologies and educational standards. In addition, international programs and projects often provide funding to help implement innovative ideas, including grants for research, development of new teaching materials, or modernization of educational infrastructure. This is especially important for countries with limited education budgets, such as Ukraine. An important aspect of international cooperation is the formation of a network of partnerships between educational institutions, research organizations, and businesses. This allows attracting specialists from different fields to develop innovative solutions in the field of education, and joint research and projects contribute to the integration of new technologies into the educational process. Several successful international projects have been implemented in Ukraine, which have become vivid examples of such cooperation.

Among the important projects in Ukrainian education is the E-School, initiated with the support of UNICEF, which introduces electronic learning materials and distance learning platforms, modernizing the educational process. The Global Goals program, implemented jointly with the Ministry of Education and Science of Ukraine, integrates the principles of sustainable development into the curriculum, promoting the development of critical thinking among students.

The Erasmus+ program supports exchanges between Ukrainian and European universities, improving the quality of education and international cooperation. The Inclusive Education for All project introduces inclusive practices in educational institutions. International partnerships greatly expand opportunities for Ukrainian educators and students, enhancing the professionalism of teachers and preparing students to work in a global environment. They also stimulate the reform of the educational system by introducing new standards and teaching methods. Participation in international projects attracts investment in education, which is critical for modernizing infrastructure and introducing new technologies.

The modern development of information technology opens up new horizons for improving the protection of information in accounting systems. In particular, the introduction of artificial intelligence and machine learning allows automating the processes of detecting and responding to threats. These technologies are able to analyze large amounts of data in real time, identifying anomalies that may indicate unauthorized access attempts or other threats. In addition, cryptographic methods continue to evolve, with new encryption algorithms emerging that increase the level of security. For example, quantum cryptography promises to revolutionize data protection by using the principles of quantum mechanics.

Blockchain technologies are also gaining popularity in accounting systems, as they ensure transparency and immutability of records, which can significantly reduce the risks of fraud and data manipulation. However, along with the development of the latest technologies, the number of threats related to information security is also growing. Cybercrime is becoming increasingly sophisticated, with attackers using a variety of attack methods, such as phishing, malware, and social engineering. Targeted attacks on specific organizations have become commonplace as cybercriminals use detailed information about their infrastructure [3].

In addition, the growth in the number of Internet of Things (IoT) devices creates new challenges for information protection, as many of these devices have security weaknesses. Threats from internal users are equally important: poor access policies and insufficient employee training can lead to accidental or intentional information leaks. New challenges in the field of information security can be expected in the near future.

Organizations will need to constantly adapt their security systems to new technologies and attack methods. Given the increase in data breaches, governments may introduce new laws and regulations that will require organizations to improve their information security. Automation of security processes will become an important element for effective threat management, which will reduce the workload of IT professionals. Collaboration across sectors is also important, as organizations must work together to share information about threats and best practices [4].

The study confirms that protecting information in accounting systems is critical to ensuring the integrity, confidentiality, and availability of data. The introduction of the latest technologies, such as artificial intelligence, blockchain, and advanced cryptographic methods, can significantly improve security. However, the growth of cyber threats requires constant adaptation and improvement of security measures. Organizations should implement policies to regularly update software and security systems, train employees on threats and protection methods, and use multi-level authentication to reduce the risk of unauthorized access to sensitive data. Investing in threat monitoring and analysis systems will help to detect and respond to potential attacks in a timely manner, which is a key aspect in the modern world of information security.

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THE NEGATIVE INFLUENCE OF AGRARIAN ACTIVITIES ON THE ENVIRONMENT (НЕГАТИВНИЙ НАСЛІДКИ ВІД СІЛЬСЬКОГО ГОСПОДАРСТВА ДЛЯ НАВКОЛИШНЬОГО СЕРЕДОВИЩА)

У публікації на основі аналізу та порівняння наукових джерел описано негативний вплив рослинництва і тваринництва на навколишнє середовище; запропоновано превентивні заходи, що дозволять зменшити ризики сільськогосподарської діяльності на навколишнє середовище.

Ключові слова: тваринництво, рослинництво, антибіотики, добрива, екологічні зв'язки, екологічна криза, превентивні заходи.

The publication, based on the analysis and comparison of scientific sources, describes the negative impact of crop and animal production on the environment and proposes preventive measures to reduce the risks of agricultural activities on the environment.

Keywords: animal husbandry, crop production, antibiotics, fertilizers, ecological connections, environmental catastrophe, preventive measures.

Animal husbandry and crop production are transitional areas of activity between the biotic (living component of the biosphere) and the abiotic (non-living component). From the former, they involve living organisms as objects of activity; from the latter, they incorporate various technological